

**Illinois Department of Revenue
Regulations**

Title 86 Part 450 Section 450.60 Unused Stamps and Meter Units--Sale of--Notice to Department--Mutilated Stamps--Tax Meter Machine Settings
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TITLE 86: REVENUE

**PART 450
CIGARETTE USE TAX ACT**

**Section 450.60 Unused Stamps and Meter Units--Sale of--Notice to Department--Mutilated
Stamps--Tax Meter Machine Settings**

The provisions of 86 Ill. Adm. Code 440.120, 440.130 and 440.140 of the Rules relating to the Cigarette Tax Act are incorporated herein by reference for application when the distributor who is involved holds a permit or is licensed under the Cigarette Use Tax Act, as distinguished from being a licensee or permit holder under the Cigarette Tax Act.

(Source: Amended at ___ Ill. Reg. ___, effective _____)